

GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

The Andhra Pradesh Value Added Tax Rules, 2005 – Amendments to the Rules - Notification – Issued.

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REVENUE (CT.II) DEPARTMENT

G.O.Ms.No.1292

Dated: 14,October, 2010

Read:-

1. Act No.28 of 2008, Act No.4 of 2009 and Act No.9 of 2010.
2. From the CCT, Ref.No.AIII(1)/37/10, dt.8.3.2010.
3. From the CCT, Ref.No.AIII(1)/29/2010, dt.9.3.2010, 12.3.2010 and 27.3.2010.
4. From the CCT, Ref.No.AIII(1)/95/2010, dt.6.5.2010 and dt.22.6.2010.

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ORDER:-

The appended notification will be published in an extraordinary issue of the Andhra Pradesh Gazette, dated the 14<sup>TH</sup>, October, 2010.

2) The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), Andhra Pradesh, Hyderabad is requested to supply 100 (one hundred) copies of the notification to Government and 300 (three hundred) copies to the Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

ASUTOSH MISHRA

PRINCIPAL SECRETARY TO GOVERNMENT.

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Hyderabad for publication of the Notification (2 copies)

The Commissioner of Commercial Taxes, A.P., Hyderabad.

The Secretary, Sales Tax Appellate Tribunal, Hyderabad.

The State Representative before the Sales Tax Appellate Tribunal, Hyderabad.

The Secretary, Sales Tax Appellate Tribunal, D.No.60-50-30/12 (2), Meghana Towers, Opp:Gurudwara Bus Stop, Visakhapatnam-530 013.

The Director General, Administration (Vig.& Enft.) Department, B.R.K.Buildings, Hyderabad.

Copy to:

The Accountant General, Andhra Pradesh, Hyderabad,

The Law (E) Department.

The Law (F) Department.

The P.S. to Principal Secretary to Chief Minister.

The P.S. to Principal Secretary to Government, Revenue Department.

Sf/sc.

//forwarded :: by order//

Section Officer.

[PTO for Notification]

### **NOTIFICATION**

In exercise of the powers conferred by section 78 read with clause (2) of section 2 of the Andhra Pradesh Value Added Tax Act, 2005 (Act No.5 of 2005), the Governor of Andhra Pradesh hereby makes the following amendments to the Andhra Pradesh Value Added Tax Rules, 2005 issued in G.O.Ms.No.394, Revenue (CT.II) Department, dated the 31<sup>st</sup> March, 2005 and published in the Rules supplementary to part-I extraordinary issue of the Andhra Pradesh Gazette No.29, dated the 20<sup>th</sup> April, 2005 as subsequently amended from time to time.

2. The amendments hereby made shall come into force on and from the following dates mentioned against them,-

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| (i) Sl.Nos.1, 4(i), 5, 9, 10 and 11(c)                       | From the date of publication of the notification.        |
| (ii) Sl. Nos 2, 3, 4(ii), (iii), (iv) and 11(a), (b) and (d) | shall be deemed to have come into force w.e.f 15.1.2010. |
| (iii) Sl.Nos.6(i), (ii) and 7                                | shall be deemed to have come into force w.e.f 1.10.2010  |
| (iv) Sl.No.6(iii)  | shall be deemed to have come into force w.e.f 3.3.2009   |
| (v) Sl.No.8 and 11 (e)                                       | shall be deemed to have come into force w.e.f 24.9.2008. |

### **AMENDMENTS**

**1. In the said rules-, in rule 4, after sub-rule (6), the following shall be added, namely,-**

"(7) Every dealer required to be registered under sub-sections (2), (3), (5), (6)(a), (6)(b) and (7) of section 17 of the Act shall obtain the Permanent Account Number from the Income Tax Department and submit the details thereof along with the application for Registration to the authority prescribed together with the proof of the same.

Provided that every dealer, who is already registered under the above sub-sections of section 17 of the Act, as on the date of notification of this Rule, shall, within sixty (60) days from such date, submit to the Commercial Tax Officer, having jurisdiction over such dealer, the details of his Permanent Account Number along with proof of the same duly obtaining it from the Income Tax Department, if not already obtained.

Provided further that nothing in this sub rule shall apply to the dealers specified in Explanation III under clause (10) of section 2 of the Act".

**2. in clause (f) of sub-rule (3) of rule 16, in sub-heading "for example",**

for the expression "@12.5%" and Rs.1,25,000/-", the expression "@14.5%" and Rs.1,45,000/- shall be substituted.

**3. in clause (g) of sub rule (1) of rule 17,** for the expression "twelve and a half percent (12.5%)" the expression "fourteen and half percent (14.5%)" shall be substituted.

**4. in rule 20,-**

(i) in clause (n) of sub-rule (2), after the words "Soft drink" the words "and ice-cream" shall be inserted.

Contd...3/-

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(ii) in sub-rule (3-a), for the expression "twelve and half percent (12.5%)" wherever it occurs, the expression "fourteen and half percent (14.5%)" shall be substituted.

(iii) in sub-rules (8), (9) and (10),-

(a) for the expression "12.5%", wherever it occurs, the expression "14.5%" shall be substituted.

(b) for the expression "8.5%", wherever it occurs, the expression "10.5%" shall be substituted.

(iv) under heading "illustrations for Rule 20",-

(a) for the expression "12.5%" and "8.5%", wherever they occur, the expression "14.5%" and "10.5%" respectively shall be substituted.

(b)(1) in Illustration-1, for the figures "25000, 27500, 29000, 29900 and 900" wherever they occur, the figures "29000, 31900, 33000, 34300 and 1300" respectively, shall be substituted.

(2) in Illustration-2, for the figures "12500, 10000, 2500, 19400, 14800 and 4600" wherever they occur, the figures, "14500, 11600, 2900, 21800, 16400 and 5400" respectively, shall be substituted.

(3) in Illustration-3, for the figures "1250, 5250 and 750" wherever they occur, the figures "1450, 5450 and 550" respectively, shall be substituted.

(4) in Illustration-4, for the figures, "4000, 5000, 33000, 3400, 4600, 16600, 28600 and 10600" wherever they occur, the figures "4640, 5800, 3440, 3621, 4821, 16821, 28821 and 10821" respectively, shall be substituted.

(5) in Illustration-5, for the figures "7500, 15500, 938, 1938 and 2062" wherever they occur, the figures "8700, 16700, 1088, 2088 and 1112" respectively, shall be substituted.

(6) in Illustration-6, for the figures, "625000, 865000, 425000, 606818, 825000 and 5425000" wherever they occur, the figures "725000, 965000, 525000, 706818, 925000 and 6325000," respectively, shall be substituted.

(7) in Illustration-7, for the figures "100000, 500000, 68000, 84000, 284000 and 116000" wherever they occur, the figures "116000, 516000, 72414, 88414, 288414 and 111586" respectively, shall be substituted.

**5. in rule 23,-**

(i) in sub-rule (12), the expression "and (10)" shall be omitted.

(ii) after the sub-rule (12), the following proviso shall be added, namely,-

"Provided that such class of dealers as may be notified by the Commissioner of Commercial Taxes from time to time shall file all the returns, prescribed under sub Rules (1) to (8) of this Rule electronically through electronic filing system created for the purpose."

(ii) after sub-rule (13) the following shall be added namely;

**"(14):** Every VAT dealer or TOT dealer, other than casual traders, may also file the returns, prescribed under sub-rules (1) to (6) of this Rule in e-Seva Centres by paying user charges, as prescribed by the Commissioner of Commercial Taxes from time to time to  
/p.t.o/

time. Such returns shall be filed in duplicate and the e-Seva centre shall return one of those returns with the proof of receipt of the same.”

**6. in rule 24,-**

(i) for sub-rules (1), (2) and (3), the following shall be substituted, namely;-

“(1) In case of a VAT dealer, the tax declared to be due in Form VAT 200 shall be paid not later than twenty (20) days after the end of the tax period by way of remittance into the Treasury or by way of online payment through Internet website of the Commercial Tax Department or any other Internet website, authorized by the Commissioner of Commercial Taxes. However online payment shall also be governed by the Terms and Conditions stipulated therefor.

(2) In case of a TOT dealer, the tax, declared to be due in Form TOT 007, shall be paid not later than thirty (30) days after the end of the calendar quarter by way of remittance into the treasury or by way of online payment through Internet website of the Commercial Tax Department or any other Internet website authorized by the Commissioner of Commercial Taxes. However online payment shall also be governed by the Terms and Conditions stipulated therefor.

(3) The return in Form VAT 200 or Form TOT 007 shall be accompanied by proof of payment of tax declared to be due in such return.”

(ii) in sub-rule (4),-

(a) for the expression “Form 007” the expression “form TOT 007” shall be substituted.

(b) for the words, “without a receipt from Government Treasury or demand draft or a Cheque for”, the words “without the proof of payment of” shall be substituted.

(iii) after sub-rule (6), the following, shall be added, namely,-

“(7) The dealers who opt to pay tax by way of composition under sub-section (8A) of Section 4 of the Act, shall pay tax as follows:

Sl.No. (1)	Slab in terms of Prints, ordered and received from the film processing labs. (2)	Tax payable (3)
(1)	151 prints and above	Rs.40,000/-
(2)	101 to 150 prints	Rs.30,000/-
(3)	36 to 100 prints	Rs.20,000/-
(4)	Below 36 prints	Rs.10,000/-

**7. in rule 25,** after sub-rule (9), the following shall be added, namely,-

“(10) Every VAT dealer shall furnish, for every financial year, to the prescribed authority, the statements of Manufacturing/Trading Account, Profit and Loss Account, Balance Sheet and Annual Report, duly certified by a Chartered Accountant within the meaning of the Chartered Accountants Act, 1949 (Central Act, 38 of 1949), on or before the 31<sup>st</sup> day of December subsequent to the financial year to which the statements are related.”

**8. in rule 34,** in sub-rule (1), at the end, the following shall be added, namely,-

“He shall also submit every month a copy of Form 521 along with proof of payment of tax to the Commercial Tax Officer having jurisdiction where such agent is located.”

9. in rule 59, in the Table, under Sl.No.4, against item No.vi for the existing entries (a) and (b) in Column (2) the following shall be substituted, namely,-

“Commercial Tax Officer, having the jurisdiction over the Check Post at which the Transit Pass is issued (or) any other officer authorized by the Deputy Commissioner (CT) having jurisdiction over the check post at which the transit pass is issued”.

10. in rule 65,-

- (a) in sub-rule (2), for the words “One Thousand Rupees”, the words, “Five Thousand Rupees” shall be substituted.
- (b) in sub-rule (3) clause (b) shall be omitted.

11. in Forms,-

- (a) in Forms VAT 200, VAT 200A, VAT 200B, VAT 200C, VAT 200D, VAT 200E, VAT 200F, VAT 213, VAT 300, APP 400, APP 400A, for the expression “12.5%” wherever it occurs, the expression “14.5%” shall be substituted.
- (b) in Forms VAT 200A, VAT 200B, VAT 200E, VAT 200F, for the expression “8.5%”, the expression “10.5%” shall be substituted.
- (c) in Form VAT 250, entries (ii) and (iv) shall be omitted.
- (d) in Form VAT 501, under the heading, for the expression “(See Rules 17(2) (d), 17(2) (f) ”, the expression “ (See Rule 17 (2) (c) and 17 (2) (e)” shall be substituted.
- (e) in Form VAT 521, in the Table, after Column (7), the following columns shall be added, namely,-

Tax Payable if any	Tax paid Particulars.
(8)	(9)

ASUTOSH MISHRA  
PRINCIPAL SECRETARY TO GOVERNMENT.

//TRUE COPY//

Section Officer.